

**IN THE ABSTRACT:**

The previously submitted abstract has been amended as set forth below. A clean version of the amended abstract is being submitted herewith on a separate sheet.

**Amended Abstract**

In a method of preparing a sample chip and observing a wall surface thereof a surrounding area of a preselected portion of a sample and an area surrounding the preselected portion of the sample are is etched by irradiating the sample with a focused ion beam to form a sample chip having a wall surface formed with stepped portions due to differences in etching rate of materials forming the wall surface. The sample chip is then taken out from the sample. The wall surface of the sample chip is then observed with a scanning probe microscope.